Plaintiff,)	Case No 01-302J Report of Judicial Sale
VS.)	
Robert Gavett Defendant,)	

Pursuant to an Order of Sale entered September 16, 2004, the Internal Revenue Service conducted a public auction sale of the real property against which the court ordered the foreclosure of the Federal Tax Lien. On behalf of the United States, plaintiff, the Property Appraisal and Liquidation Specialist, submits the following report and accounting of that sale.

- 1. On June 23, 2005, the real property located at 1115 Cypress Ct. Breinigville, PA., was sold at a public auction held at the property address, at 11:00 O'clock a.m.
- 2. The property sold to the highest bidder for \$13,000.00. Mr. Joseph Cubbage, of 91 Old Company Rd. Barto, Pa. 19504, tendered the highest acceptable bid for said property. The full amount of the bid in the amount of \$13,000.00 was paid at the time of sale.
- 3. Pursuant to the Order of Sale, the proceeds shall first be applied to the Internal Revenue Service for reimbursement of expenses of sale, which are:
 - The Morning Call, PO. Box 1108 Allentown, Pa. 18105 for publishing the legal ad in Lehigh County, Pa. on April 29, May 6, May 13 and May 20, 2005. There were also costs for publishing a legal ad for four consecutive weeks prior to the first sale attempt on February 24, 2005.

Total cost of \$ 4,519.28

 Scott A. Marzella, 8801 Max Way Breinigsville, Pa. 18031 for cleaning and maintenance.

Total cost of \$ 400.00

- 4. The remaining proceeds are to be paid over to the United States of America, payable to the Internal Revenue Service, for the tax liabilities of Robert Gavett as evidenced by the judgment entered against him in this action.
- 5. There are no surplus proceeds in this action.



Man chilos

United States of America,) Case No.
Plaintiff, Vs.	Declaration of: Anthony NeriProperty Appraisal and Liquidation Spec.
Robert L. Gavett)
Defendant)

- I, Anthony Neri, Property Appraisal and Liquidation Specialist, declare the following:
 - 1.) I am presently employed as a Property Appraisal and Liquidation Specialist with the Internal Revenue Service.
 - 2.) For four weeks prior to June 23, 2005, the attached Notice Judicial of Sale was published in The Morning Call, a newspaper which has general circulation in the county where this subject property is situated. Said notice was published on April 29, May 6, May 13 and May 20, 2005. Attached is the publisher's affidavit of publication. The cost of publication was \$2,278.44. Additional advertising cost \$2,240.84.
 - 3.) On June 23, 2005, at 11:00 O'clock a.m., at 1115 Cypress Ct., Breinigsville, PA., the United States offered for sale at public auction to the highest bidder the property described in the Notice of Sale. 5 bidders attended the auction. The successful bidder, Joseph Cubbage, bid \$ 13,000.0, and paid the full amount. A copy of the receipt for deposit is attached. Joseph Cubbage, the bidder, has an address of 91 Old Company Rd. Barto, Pa. 19504.
 - 4.) The full amount of the purchase price was received on June 23, 2005.
 - 5.) A closing memorandum will also be provided.

I declare under penalty of perjury that the foregoing is true and correct.

Date: 6/27/03-

Anthony Neri

Property Appraisal and Liquidation Specialist

THE MORNING CALL (610)820-6679 Document 19-3Advertising Inv/200/Statement 3 of 8

	Ud36 2.02-07-03030-77 1	
Invoice #	Invoice Date	Due Bot
456150-0521 L	05/21/05	Due Date 05/28/05 **
Salesperson		20, 20, 03
11	26592	
Balance Forward	Charges	Total Amount Due
.00	.00	2,278.44

or office	e use only:									
3	4	I	2	3	4	5	6	7	8	9
	Please exp	olain an	<u> </u>				-:-			

Please explain any payment variations on separate sheet of paper.

INTERNAL REVNUE SERVICE ANTHONY NERI 200 SHEFFIELD ST 2ND FLR MOUNTAINSIDE NJ 07092

THE MORNING CALL L
PO BOX 1108
ALLENTOWN PA 18105-1108

RETURN THIS PORTION WITH YOUR PAYMENT

THE MORNING CALL

101 North Sixth Street P.O. Box 1260 Allentown, PA 18105-1260 (610)820-6679 KEEP THIS PORTION FOR YOUR RECORDS

Advertising Invoice/Statement

PAGE 1

Invoice #	Invoice Date	Salesperson	D-1
456150-0521 L	05/21/05	1 1	Balance Forward
			.00

Date 04/29X	Code Reference De 26592 04/29 05/06 05/13 05/20	scription NTC OF JUDICIAL SALE -ID# 22-05490@	Size Times	Amount 2,275.44
)5/20		(144L - 4X) AFFIDAVIT CHARGE (AFFIDAVIT \$2.00 CLERICAL FEE 1.00)		3.00
			Internal Revenue Service Received JUN - 1 2005	
			SBSE Group Mountainside, NJ 97092	

CURRENT	30 DAYS	AGING 60 DAYS	90 DAYS
.00	.00	.00	.00

CHARGES	TOTAL AMOUNT DUE
.00	2,278.44

THF-MORNING CALL (610)820 6679 Document 19-3 Adventising Toward Statement 4 of 8

		4
Invoice #	Invoice Date	Due Date
456150-0521 L Salesperson	05/21/05	05/28/05 **
1 1	06.50	
Balance Forward	26592	
	Charges	Total Amount Due
.00	.00	2,278.44

For offic	e use only:									_
3	4	1	2	3	4	5	6	7	8	9

Please explain any payment variations on separate sheet of paper.

INTERNAL REVNUE SERVICE ANTHONY NERI 200 SHEFFIELD ST 2ND FLR MOUNTAINSIDE NJ 07092

THE MORNING CALL L
PO BOX 1108
ALLENTOWN PA 18105-1108

RETURN THIS PORTION WITH YOUR PAYMENT

THE MORNING CALL

101 North Sixth Street P.O. Box 1260 Allentown, PA 18105-1260 (610)820-6679 KEEP THIS PORTION FOR YOUR RECORDS

Advertising Invoice/Statement

PAGE 1

Invoice #	Invoice Date	Salesperson	Balance Forward
456150-0521 L	05/21/05	11	
			.00

Date 04/29X	Code Reference De 26592	NTC OF JUDICIAL SALE	Size Time	Amount 2,275.44
	04/29 05/06 05/13 05/20	-ID# 22-05490@) (144L - 4x)	\$156,550,553,5	2,273.77
05/20				3.00

CURRENT	30 DAYS	AGING 60 DAYS	90 DAYS
.00	.00	.00	.00

CHARGES	
.00	

PAID

TOTAL	
AMOUNT DUE	
2,278.44	

Proof of Publication Notice in The Morning Call

Under Act No. 587, Approved May 16, 1929, and its amendments

COPY OF NOTICE OR ADVERTISEMENT

NOTICE OF JUDICIAL SALE

Pursuant to an Order of Sale entered in United States vs. Robert L. Gavett, the United States will offer to sell at public auction property located in Lehigh County, Pa., located at 1115 Cypress Ct., Breinigsville, Pa. 18031.

1989 Colony Double-Wide Mobile Home, currently located in Green Acres (an MHC Community)

VINW SN00455AB Titlet 423314/20)

Dale and Time of Auction: June 23, 2005 at 11:00 am Location of Auction: 1115 Cypress Ct., Breinigsville, Pa. 18031

Minimum Bid: \$10,000.00

Terms and Conditions of Sale

The successful bidder shall be required to deposit at the time of sale with the Internal Revenue Service, Property Appraisal and Liquidation Specialist, 10% of the successful old, with the deposit to be made by certified or cashier's check. Before being permitted to bid at the sale, bidders shall display to the Internal Revenue Service proof that they are able to comply who has not presented that proof.

The balance of the purchase price for the realty is to be paid to the Internal Revenue Service, Property Appraisal and Liquidation Specialist, within sixty (60) days after the bid is accepted by certified or cashier's check payable as instructed by the Internal Revenue Service. If the bidder falls to furfill this requirement, the deposit shall be foreited and shall be applied to the bidder. The property shall again be offered for sale, under the terms and conditions of the ludgment and decree. The United States may bid as a creditor against its judgment without any tender of cash.

The sale shall be subject to building lines if established, all laws, ordinances, and governmental regulation (including building and zoning ordinances), affecting the premises, and easements and restrictions of record, if any.

Residency at Green Acres is contingent upon the approval of Green Acres, and MHC Community.

The United States District Courf entered a judgment that Robert L. Gavett in the subject property, and Robert L. Gavett will have no right to redeem said property after the ludica

priority. Important Information
This is not an advertisement of a sale of seized property. This is an information notice only regarding a sale being conducted by the Internal Revenue Service as a result of the foreclosure of an Infernal Revenue Service Federal Tax Lien by the Department of Justice.
Additional Information can be found at www.ustreas.gov/auctions/irs or call Anthony Nert, Property Appraisal and Liquidation Specialist at 908-301-2282.
#26592 — Apr. 29, May 6, 13, 20

STATE OF PENNSYLVANIA **COUNTY OF LEHIGH**

Glenn Adams. Credit Manager MORNING CALL, INC., of the County and State aforesaid, being duly sworn, deposes and says that THE MORNING CALL is a newspaper of general circulation as defined by the aforesaid Act, whose place of business is 101 North Sixth Street, City of Allentown, County and State aforesaid, and that the said newspaper was established in 1888 since which date THE MORNING CALL has been regularly issued in said County, and that the printed notice or advertisement attached hereto is exactly the same as was printed and published in regular editions and issues of the said THE MORNING CALL on the following dates, APRIL 29TH MAY 6th, & 13th and the **20TH** day of **MAY** A.D. 20 **05** Affiant further deposes that he is the designated agent duly authorized by THE

SS:

MORNING CALL, INC., a corporation, publisher of said THE MORNING CALL, a newspaper of general circulation, to verify the foregoing statement under oath, and the affiant is not interested in the subject matter of the aforesaid notice or advertisement, and that all allegations in the foregoing statements as to time, place and character of publication are true.

Designated Agent, THE MORNING CALL, INC.

SWORN to and subscribed before me this

20th day of

blis

COMMONWEALTH OF PENNSYLVANIA Notariel Seal Gatyle M. Jenkins, Notary Public City Of Allentown, Lehigh County My Commission Expires Jan. 29, 2009

Member, Pennsylvania Association of Notaries

My Commission Expires:

PUBLISHER'S RECEIPT FOR ADVERTISING COSTS

THE MORNING CALL, INC., publisher of THE MORNING CALL, a newspaper of general circulation, hereby acknowledges receipt of the aforesaid notice and publication costs and certifies that the same have been duly paid.

> THE MORNING CALL, INC. a Corporation, Publishers of THE MORNING

A Newspaper of General Creuktion

Record # 1E+0

THE MORNING CALLY-(860)320/2667 Document 19-3 Advertising invoice/Statement

Invoice #			
	Invoice Date	Due Date	
456150-0506 L Salesperson	02/05/05	02/12/05 **	
datesperson			
11	3231		
Balance Forward	Charges	Total Amount Due	
.00	.00 2,240.8		

3 4 1 2 3 4 5 6 7 8 9	For office use only:									
	3 4	1	2	3	4	5	6	7	8	9

Please explain any payment variations on separate sheet of paper.

INTERNAL REVNUE SERVICE ANTHONY NERI 200 SHEFFIELD ST 2ND FLR MOUNTAINSIDE NJ 07092

THE MORNING CALL L PO BOX 1108 ALLENTOWN PA 18105-1108

RETURN THIS PORTION WITH YOUR PAYMENT

THE MORNING CALL

KEEP THIS PORTION FOR YOUR RECORDS Advertising Invoice/Statement

PAGE 1

101 North Sixth Street P.O. Box 1260 Allentown, PA 18105-1260 (610)820-6679

Invoice #	Invoice Date	Salesperson	
456150-0506 L		baresperson	Balance Forward
_420120_0209 T	02/05/05	11	00

(148L - 4X) 02/01 AFFIDAVIT CHARGE (AFFIDAVIT \$2.00 CLERICAL FEE 1.00) AFFIDAVIT ENCLOSED FEB 8 2005	Date 01/11X	Code Reference De 3231 01/11 01/18 01/25 02/01	scription NTC OF JUDICI -US V ROBERT	AL SALE GAVETT@	Size 592	Times Amount 2,237.84
ATTIDAVII ENULUSEU	02/01	, 3 3 2 3 2 7 6 1	(148L - 4X AFFIDAVIT CHA (AFFIDAVIT	RGE \$2.00		3.00
FEB 3 2005 1111			\ t	AFFIDAV	/IT ENGL	_OSED
		FEB 3 2000 111	<u></u>			

CURRENT	30 DAYS	AGING 60 DAYS	90 DAYS
.00	.00	.00	.00

CHARGES	
.00)

TOTAL
AMOUNT DUE
2,240.84

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FEEDBACK ARCHIVES ADVERTISE CUSTOMER SERVICE

SPORTS

GO GUIDE

IOBS

Reset

1. NOTICE OF JUDICIAL SALE

Breinigsville, Pa. 18031.

Acres (an MHC Community)

VIN # SN00455AB Title # 4233144201

Refine your search:

Keywords:

Date Range:

All ads

Search

C Today's ads

HOMES

C Last Sunday's ads

C Ads posted in the last 7

Search

Find ads containing:

All of the keywords

C Any of the keywords

days (7 days max.)

adv

MarketPlace

- Jobs
- Cars Rentals
- Homes
- Grocery Coupons
- Other Coupons
- Personals Classifieds
- Place Classified Ads
- Newspaper Ads
- · Business Directory
- Sales & Deals

Milestones

- Celebrations
- Births
- Obituaries

Classifieds

136 Ads Found

Ads 1 to 25 displayed

Next

speci

Living

Horr

Readers

Mark Ad:

Legals - Multi Column

Pursuant to an Order of Sale entered in United States vs. Robert L.

1989 Colony Double-Wide Mobile Home, currently located in Green

located in Lehigh County, Pa., located at 1115 Cypress Ct.,

Gavett, the United States will offer to sell at public auction property

▶ Lehigh Valley News

- **▶** State News
- Sports
- Opinion
- Business
- Features
- **▶** Entertainment
- ▶ Health
- Travel
- ▶ PhotoJournal
- Weather
- **NIE**
- Archives
- Noticias en Español
- Feedback
- Sitemap
- Special Sections
- ▶ Media Partners
- Subscribe
- Customer Service

Date and Time of Auction: February 24, 2005 at 11:00 am Location of Auction: Community Room Located

at Green Acres

8785 Turkey Ridge Rd.

Breinigsville, Pa. 18031

Minimum Bid: \$12,000.00

Terms and Conditions of Sale

The successful bidders shall be required to deposit at the time of sale with the Internal Revenue Service, Property Appraisal and Liquidation Specialist, 10% of the successful bid, with the deposit to be made by certified or cashiers check. Before being permitted to bid at the sale, bidders shall display to the Internal Revenue Service proof that they are able to comply with this requirement. No bids will be accepted from anyone who has not presented that proof.

The balance of the purchase price for the realty is to be paid to the Internal Revenue Service, Property Appraisal and Liquidation Specialist, within sixty (60) days after the bid is accepted by certified or cashiers check payable as instructed by the Internal Revenue Service. If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be applied to the expenses of sale, with any amount remaining returned to the bidder. The property shall again be offered for sale, under the terms and conditions of the judgment and decree. The United States may bid as a creditor against its judgment without any tender of cash.

THE MORNING CALL 101 North 6th St.

Allentown, PA 18101 (610) 820-6500 Home Delivery Info Local: (610) 820-6601 Toll-free: (800) 666-5492

- Subscription Form
- No paper this morning?
- Vacation Options
- Media Partners
- Advertise With Us

June 23, 2005

To: Anthony Neri, IRS From: Scott A. Marzella

Subj: Invoice

The following is the amounts that were agreed on for the home on Cyprus Rd at Green Acres MHC in Breinigsville, Pa.

The cleaning of the home: \$200.00 The maintance of the yard \$200.00 Total \$400.00

The following information is as following: Scott A. Marzella, 084-56-1397

8801 Max Way Breinigsville, Pa 18031 610-530-1883

Very Respectfully,

Sau A Mella Internal Revenue Service
Received

SOSE Group

Mountainside, HJ 27092